

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

TINA L. BECK

Criminal No. 21-401

[UNDER SEAL]

FILED

SEP 21 2021

CLERK U.S. DISTRICT COURT
WEST. DIST. OF PENNSYLVANIA

INDICTMENT MEMORANDUM

AND NOW comes the United States of America, by its attorneys, Stephen R. Kaufman, Acting United States Attorney for the Western District of Pennsylvania, and Carolyn J. Bloch, Assistant United States Attorney for said District, and submits this Indictment Memorandum to the Court:

I. THE INDICTMENT

A federal grand jury returned a 4-count indictment against the above-named defendant for alleged violations of federal law:

<u>COUNT</u>	<u>OFFENSE/DATE</u>	<u>TITLE/SECTION</u>
1-4	Filing a False Income Tax Return April 15, 2016 April 15, 2017 April 15, 2018 April 15, 2019	26 U.S.C. § 7206(1)

II. ELEMENTS OF THE OFFENSES

A. As to Counts 1-4:

In order for the crime of Filing a False Income Tax Return, in violation of 26 U.S.C. § 7206(1), to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That the defendant made and subscribed and filed an income tax return;
2. That the tax return contained or was verified by a written declaration that it was made under the penalties of perjury;
3. That the return was false regarding a material matter;
4. That the defendant did not believe that the return was true and correct as to that material matter; and
5. That the defendant acted willfully.

Third Circuit Model Criminal Jury Instruction 6.26.7206.

III. PENALTIES

A. As to Counts 1-4: Filing a False Income Tax Return (26 U.S.C. § 7206(1)):

1. A term of imprisonment of not more than three (3) years (26 U.S.C. § 7206(1));
2. A fine of not more than \$250,000 (18 U.S.C. §§ 3571(d) and (e));
3. A term of supervised release of not more than one (1) year (18 U.S.C. § 3583(b)(3));
4. Any or all of the above.

IV. MANDATORY SPECIAL ASSESSMENT

A mandatory special assessment of \$100.00 must be imposed at each count upon which the defendant is convicted, pursuant to 18 U.S.C. § 3013.

V. RESTITUTION

Restitution may be required in this case as to Counts 1 through 4, together with any authorized penalty, as part of the defendant's sentence pursuant to 18 U.S.C. §§ 3663(a)(3) and 3664.

VI. FORFEITURE

Not applicable in this case.

Respectfully submitted,

STEPHEN R. KAUFMAN
Acting United States Attorney

/s/ Carolyn J. Bloch
CAROLYN J. BLOCH
Assistant U.S. Attorney
PA ID No. 53430